



\$~52 to 59

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 1275/2018

PRO COMMISSIONER OF INCOME TAX - (CENTRAL) - 2

.....Appellant

Through: Mr. Sajal Singhai, Adv. for Mr. Debesh Panda, SSC, Mr. Vikramaditya Singh and Ms. Zehra Khan, JSCs.

versus

MIS SAAMAG CONSTRUCTION PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr. Aniket T.D. Agrawal and Mr. Ram Krishna Rao, Adv.

53

+ ITA 179/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

.....Appellant

Through: Mr. Vipul Agrawal, SSC and Ms. Sakshi Shainwal, JSC.

versus

M/S SAAMAG CONSTRUCTION PVT. LTD

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr. Aniket T.D. Agrawal and Mr. Ram Krishna Rao, Adv.

54

+ ITA 1276/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2

.....Appellant

Through: Mr. Indruj Sing Rai, SSC, Mr. Sanjeev Menon and Mr. Rahul Singh, JSCs and Mr. Anmol Jagga, Adv.
Mr. Vipul Agrawal, SSC and Ms. Sakshi Shainwal, JSC.



versus

M/S. SAGA DEVELOPERS PVT. LTD

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr.
Aniket T.D. Agrawal and Mr.
Ram Krishna Rao, Adv.

55

+ ITA 1285/2018

PR. COMMISSIONER OF INCOME TAX -(CENTRAL)- 2

.....Appellant

Through: Mr. Vipul Agrawal, SSC and
Ms. Sakshi Shainwal, JSC.

versus

M/S PYRAMID REALTORS PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr.
Aniket T.D. Agrawal and Mr.
Ram Krishna Rao, Adv.

56

+ ITA 1286/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2

.....Appellant

Through: Mr. Vipul Agrawal, SSC and
Ms. Sakshi Shainwal, JSC.

Mr. Sajal Singhai, Adv. for Mr.
Debesh Panda, SSC, Mr.
Vikramaditya Singh and Ms.
Zehra Khan, JSCs.

versus

M/S. SAAMAG DEVELOPERS PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr.
Aniket T.D. Agrawal and Mr.
Ram Krishna Rao, Adv.

57



+ ITA 1287/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2

.....Appellant

Through: Mr. Vipul Agrawal, SSC and
Ms. Sakshi Shainwal, JSC.
Mr. Sajal Singhai, Adv. for Mr.
Debesh Panda, SSC and Mr.
Vikramaditya Singh and Ms.
Zehra Khan, JSCs.

versus

M/S. SAAMAG INFRASTRUCTURE LTD..

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr.
Aniket T.D. Agrawal and Mr.
Ram Krishna Rao, Advs.

58

+ ITA 180/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

.....Appellant

Through: Mr. Vipul Agrawal, SSC and
Ms. Sakshi Shainwal, JSC.

versus

M/S SAAMAG DEVELOPERS PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr.
Aniket T.D. Agrawal and Mr.
Ram Krishna Rao, Advs.

59

+ ITA 181/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

.....Appellant

Through: Mr. Vipul Agrawal, SSC and
Ms. Sakshi Shainwal, JSC.

versus

M/S SAAMAG INFRASTRUCTURE LTD.



.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv., Mr.
Aniket T.D. Agrawal and Mr.
Ram Krishna Rao, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

06.03.2025

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In order to enable learned counsels for respective sides to place their Brief Note in terms of the directions issued, let this batch be called again on 22.04.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 06, 2025/nd